



# News

## Christian Peters starts PhD Research

📅 11 September 2019



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An important goal of FAR is to stimulate and (co)facilitate PhD-research. Therefore, we announce with great pleasure that Christian Peters started as a PhD-researcher at Tilburg University on September 1st, with a (co)funding from FAR. His thesis supervisors are Bart Dierynck (professor of management accounting at Tilburg University) and Kathryn Kadous (professor of accounting at Emory University). During his studies, Christian has been working as a junior financial controller. His hobbies are running and cycling and he's also planning to focus on swimming, as this will enable him to participate in the triathlon. It is clear that Christian is a young and ambitious researcher.



Christian completed a bachelor of international business administration, a master in accountancy, as well as a research master, all at Tilburg University.

Why does he prefer academia above practice?

Christian: 'The possibility to do a PhD-study crossed my

path. After my master in accountancy, I did an internship at EY. I picked up some ideas during that period that I wanted to study further. Therefore, in my research master thesis, I examined how auditors prioritize tasks under time pressure. The results of my experiment show that simple tasks are usually done first and that difficult tasks are being postponed. 75 percent of the auditors show that behavior. Currently, I'm writing an academic paper based on these findings.'

Working on his thesis made Christian more eager to explore things further. As a result, Christian decided to conduct research in auditor judgment & decision-making. 'My PhD-research is about the learning environment of auditors. The changes in the audit are omnipresent, particularly in the technology area. This leads to the situation that the auditors' set of knowledge which is gathered during their university study needs to be supplemented continuously during their career. Hence, the relative importance of on-the-job learning increases. We would like to study several phenomena that may improve learning within audit firms. One of the things we look at are real-time feedback systems. Until quite recently, auditor assessment and feedback took place on a yearly basis. Now, this mostly happens after finishing an audit engagement. The feedback system contains interesting dynamics. For example, if a (young) auditor receives most feedback from persons who are advocating him or her, then the auditor might learn less than from persons who provide more corrective feedback.'

Christian's idea is to analyze factual feedback conversations, based on algorithms, so-called 'computational linguistics'. Christian: 'The feedback communication will be analyzed and classified in order to study what factors determine how auditors learn from received feedback. Furthermore, we will conduct two additional studies: one on the relationship between experience and learning and one concerning the interaction between auditors and specialists related to learning.'

Christian has been educated in a hectic period, in which auditors had to take in a lot of criticism. What is his opinion on this? 'Sometimes, problems are being interpreted from a perspective that is too negative. In my view, Dutch auditors in general, are excellent professionals. This doesn't rule out an occasional bad audit. But, of course, the Change Agenda of the NBA is a very positive development and the FAR initiative is a solid way to spread scientific knowledge within audit practice. In the past, academia and practice were too separated. Currently, this gap is closing. I hope I can contribute to that. I would like to start from an academic angle, but at a later stage I would love to also get involved in practice.'

We wish Christian good luck and a lot of inspiration. We are looking forward to his findings.

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